



**STATE OF TENNESSEE  
DEPARTMENT OF HUMAN SERVICES**

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**BILL LEE**  
GOVERNOR

**DANIELLE W. BARNES**  
COMMISSIONER

October 14, 2020

Deborah Clarke-Patterson, Board Chair  
Deliverance Outreach Temple Church  
851 Garrettsburg Road  
Clarksville, Tennessee 37042-3213

Dear Ms. Clarke-Patterson,

The Department of Human Services (DHS) - Division of Audit Services staff conducted a limited desk review of the Summer Food Service Program (SFSP) at Deliverance Outreach Temple Church (Sponsor), Application Agreement number 00-022, during the period of June 2020 through August 2020. Our scope of the review was for reimbursement made to the Sponsor for Month 2020.

Based on our review of the Sponsor's records and information provided, the Sponsor had (10) feeding sites operating during the review period. The Clarksville- Montgomery Library (**Clarksville Library**)-37, **Cumberland Manor-02**, **Deliverance Outreach Temple Church (Deliverance Outreach)**-03, Eagle Crest Wallace (**Eagle Crest**)-06, Ebenezer AME Temple Church (**Ebenezer AME**)-16, **Lincoln Homes**09, Miller Town Apartments (**Miller Town**)-10, **Power and Grace Academy**-41, **Renaissance at Peachers**-47, and **Summit Heights**-14 sites were selected as the sample.

Due to the outbreak and the risk that COVID19 poses to the Sponsor and our staff, the review was limited to verification, based on review of the documents obtained from Sponsor, via e-mail, mail, or other electronic transmission of documents. We also, obtained confirmation from the feeding sites and Sponsor staff via telephone or e-mail relative to the operation and administration of the SFSP.

The purpose of this review was to determine if the Sponsor complied with USDA regulations set through the COVID-19 period, taking into consideration the waivers granted to the Sponsor's operation. Also, to determine if the Sponsor complied with the applicable *Title 7 of the Code of Federal Regulations* (CFR) applicable parts, provider agreements, and applicable Federal and State regulations.

**Important COVID-19 note:** Due the current outbreak and the risk that COVID19 poses to your organization personnel and our staff, all our staff are working from home with no or very limited access to the office. Therefore, we will not send a copy of this report via regular mail until further notice. Please confirm the receipt of this email as it is currently the option to communicate to you. If you need any assistance or have any questions, please do not hesitate to contact us via email.

Background

SFSP Sponsors utilize meal count sheets to record the number of breakfast, lunch, supper, and supplement meals served. Meals served by participating Sponsors must meet the minimum guidelines set by the United States Department of Agriculture (USDA) and DHS to be eligible for reimbursement. The SFSP Sponsor reports the number of meals served through the DHS Tennessee Information Payment System (TIPS) to seek reimbursement.

We inspected meal counts sheets for our test period and reconciled the meals claimed to the meals reported as served for each meal service. We also assessed compliance with civil rights requirements. In addition, we observed we observed meal services at the sample sites throughout the review period.

Our review of the Sponsor’s documentation for June 2020 and the combined months of July and August 2020 disclosed the following:

**1. The Sponsor reported the number of meals claimed for reimbursement incorrectly**

Condition

During our desk review with the Sponsor on August 11, 2020, we requested and reviewed meal count sheets to support the Claim for Reimbursement for sites operating during the review period.

We noted discrepancies as follows:

**June 2020 claim**

Site & Site Number	Meal Type	Meals Claimed	Meals Documented	Difference	Exhibit
Deliverance Outreach-03	Lunch	864	887	+23	D
Eagle Crest-06	Breakfast	580	570	-10	E
Lincoln Homes-09	Breakfast	1,056	1,057	+1	G
Miller Town-10	Lunch	1,053	1,056	+3	H
Renaissance at Peachers-47	Breakfast	577	578	+1	J

As a result, there were eight (8) breakfasts were overreported and 26 lunches were underreported (See Exhibits)

## July & August 2020 claim

Site & Site Number	Meal Type	Meals Claimed	Meals Documented	Difference	Exhibit
Power and Grace Academy-41	Breakfast	130	132	+2	II

As a result, there were two (2) breakfasts were underreported. (See Exhibits)

### Criteria

*Title 7 of the Code of Federal Regulations, Section 225.9 (d)(5)* states, "... In submitting a claim for reimbursement, each sponsor shall certify that the claim is correct and that records are available to support this claim...."

*Title 7 of the Code of Federal Regulations, Section 225.15(c)(1)* states, "Sponsors shall maintain accurate records justifying all meals claimed and documenting that all Program funds were spent only on allowable Child Nutrition Program costs. Failure to maintain such records may be grounds for denial of reimbursement for meals served and/or administrative costs claimed during the period covered by the records in question. The sponsor's records shall be available at all times for inspection and audit by representatives of the Secretary, the Comptroller General of the United States, and the State agency for a period of three years following the date of submission of the final claim for reimbursement for the fiscal year."

The USDA SFSP Administration Guide, page 139, states, "All sponsors must use daily site records in order to document the number of Program meals they have served to children. The sponsor must provide all necessary record sheets to the sites. Site supervisors are then responsible for keeping the records each day. The site personnel must complete the records based on actual counts taken at each site for each meal service on each day of operation. Site personnel must be sure that they record all required counts."

### Recommendation

The Sponsor should ensure that claims for reimbursement are completed correctly and based on accurate supporting documents.

## **2. The Sponsor claimed more meals than we observed during our monitoring visits**

### Condition

During our desk review with the Sponsor on August 11, 2020, we requested and reviewed meal count sheets to support the Claim for Reimbursement for sites operating during the review period. We also conducted on-site monitoring visits and reported the number of observed meals to the Sponsor. The Sponsor claimed more meals than we observed during our on-site monitoring visits at the sample sites as follows:

Date	Site	Meal Type	Meals Claimed	Meals Observed	Difference	Exhibit
7/8/20	Cumberland Manor-02	Lunch	15	14	-1	BB
		Supplement	15	14	-1	

7/8/20	Ebenezer AME-16	Lunch	1	0	-1	FF
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As a result, two (2) lunch meals and one (1) supplement were disallowed. (See Exhibits)

Criteria

*Title 7 of the Code of Federal Regulations, Section 225.9 (d)(5)* states, "... In submitting a claim for reimbursement, each sponsor shall certify that the claim is correct and that records are available to support this claim...."

*Title 7 of the Code of Federal Regulations, Section 225.15 (c)(1)* states, "Sponsors shall maintain accurate records justifying all meals claimed and documenting that all Program funds were spent only on allowable Child Nutrition Program costs. Failure to maintain such records may be grounds for denial of reimbursement for meals served and/or administrative costs claimed during the period covered by the records in question..."

Recommendation

The Sponsor should ensure that feeding site personnel perform and submit accurate meal count sheets and the Sponsor should ensure that the Claim for Reimbursement is completed correctly based on accurate and proper supporting documentation.

**3. The Sponsor did not maintain racial and ethnic data as required**

Condition

The Sponsor did not provide documentation supporting that the racial and ethnic data had been collected for **Ebenezer AME Church-16** as required.

Criteria

The USDA SFSP Administration Guide, page 122, states "... the Sponsor must collect ethnic/racial category data each year by ethnic/racial category for each site under the sponsor's jurisdiction."

Recommendation

The Sponsor should ensure that the racial/ethnic data for each site is collected at least one time during for each site operating in SFSP.

**4. The Sponsor did not maintain delivery tickets**

Condition

During our desk review with the Sponsor on August 11, 2020, we requested delivery tickets for sites served with meals delivered from a central kitchen during the review period. The Sponsor did not provide delivery tickets for any sites.

Criteria

The USDA SFSP Administration Guide, page 139, states “A designated member of the site staff must verify the adequacy and number of meals delivered by checking the meals when they are delivered to the site.”

### Recommendation

The Sponsor should ensure that delivery tickets accompany meals delivered for each site that receives meals from a central kitchen.

### **Technical Assistance Provided**

The Sponsor requested technical assistance regarding production records and delivery tickets during our exit conference conducted on September 3, 2020. This request was forwarded to Program specialists for further assistance on September 3, 2020.

### **Disallowed Meals Cost**

The disallowed meals cost associated with the findings above is below the DHS threshold for repayment

### **Corrective Action**

The Sponsor must complete the following actions within 30 days from the date of this report:

- Prepare and submit a corrective action plan to address the deficiencies identified in this report. The corrective action plan template is attached. Please return the corrective action plan to:

[AuditServices.CAPS.DHS@tn.gov](mailto:AuditServices.CAPS.DHS@tn.gov)

If you have questions relative to the corrective action plan, please contact:

Allette Vayda, Director of Operations  
Summer Food Service Program  
James K. Polk Building, 15<sup>th</sup> Floor  
505 Deaderick Street  
Nashville, Tennessee 37243  
[Allette.Vayda@tn.gov](mailto:Allette.Vayda@tn.gov)  
(615) 313-3769

We appreciate the assistance provided during this review. If you have any questions regarding this report, please contact Sean Baker, Audit Director 2, at 615-313-4727 or [Sean.Baker@tn.gov](mailto:Sean.Baker@tn.gov).

Sincerely,

*Sam O. Alzoubi*

Sam O. Alzoubi, CFE  
Director of Audit Services

## Exhibits

cc: Stephanie Grant, Director, Deliverance Outreach Temple Church  
Allette Vayda, Director of Operations, Summer Food Service Program  
Debra Pasta, Program Manager, Summer Food Service Program  
Elke Moore, Administrative Services Assistant 3, Summer Food Service Program  
Constance Moore, Program Specialist, Summer Food Service Program  
Marty Widner, Program Specialist, Summer Food Service Program  
Comptroller of the Treasury, State of Tennessee

**Exhibit A**

**Sponsor: Deliverance Outreach Temple Church**  
**Review Month/Year: June 2020**  
**Claim Reimbursement Total: \$50,755.41**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Number of Participating Sites for Breakfast	7	7
Number of Participating Sites for Lunch	9	9
Number of Participating Sites for Supplement	4	4
Number of Breakfasts Served	4,928	4,920
Number of Lunches Served	8,712	8,738
Number of Supplements Served	2,941	2,941

**Exhibit B**

**Site: Clarksville Library – 37**  
**Month: June 2020**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	17	17
Number of Lunches Served	1,248	1,248
Number of Supplements Served	1,248	1,248

**Exhibit C**

**Site: Cumberland Manor – 02**  
**Month: June 2020**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	17	17
Number of Lunches Served	743	743
Number of Supplements Served	743	743

**Exhibit D**

**Site: Deliverance Outreach – 03**  
**Month: June 2020**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	17	17
Number of Breakfasts Served	864	864
Number of Lunches Served	864	887

**Exhibit E**

**Site: Eagle Crest– 06**  
**Month: June 2020**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	17	17
Number of Breakfasts Served	580	570
Number of Lunches Served	1,111	1,111

**Exhibit F**

**Site: Ebenezer AME– 16**  
**Month: June 2020**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	17	17
Number of Lunches Breakfasts Served	573	573
Number of Supplements Served	573	573

**Exhibit G**

**Site: Lincoln Homes – 09**  
**Month: June 2020**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	17	17
Number of Breakfasts Served	1,056	1,057
Number of Lunches Served	1,128	1,128

**Exhibit H**

**Site: Miller Town – 10**  
**Month: June 2020**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	17	17
Number of Breakfasts Served	591	591
Number of Lunches Served	1,053	1,056

**Exhibit I**

**Site: Power & Grace – 41**  
**Month: June 2020**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	17	17
Number of Breakfasts Served	377	377
Number of Supplement Served	377	377

**Exhibit J**

**Site: Renaissance at Peachers – 47**  
**Month: June 2020**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	17	17
Number of Breakfasts Served	577	578
Number of Lunches Served	958	958

**Exhibit K**

**Site: Summit Heights – 14**  
**Month: June 2020**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	17	17
Number of Breakfasts Served	883	883
Number of Lunches Served	1,034	1,034

**Exhibit AA**

**Sponsor: Deliverance Outreach Temple Church**  
**Review Month/Year: July & August 2020**  
**Claim Reimbursement Total: \$27,087.56**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Number of Participating Sites for Breakfast	7	7
Number of Participating Sites for Lunch	9	9
Number of Participating Sites for Supplements	4	4
Number of Breakfasts Served	2,315	2,317
Number of Lunches Served	4,762	4,760
Number of Supplements Served	1,857	1,854

**Exhibit BB**

**Site: Clarksville Library– 37**  
**Month: July & August 2020**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	27	27
Number of Lunches Served	945	945
Number Supplements Served	945	945

**Exhibit CC**

**Site: Cumberland Manor – 02**  
**Month: July & August 2020**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	27	27
Number of Lunches Served	486	485
Number of Supplements Served	486	485

**Exhibit DD**

**Site: Deliverance Outreach – 03**  
**Month: July & August 2020**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	27	27
Number of Breakfasts Served	248	248
Number of Lunches Served	501	501

**Exhibit EE**

**Site: Eagle Crest – 06**  
**Month: July & August 2020**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	27	27
Number of Breakfasts Served	284	284
Number of Lunches Served	314	314

**Exhibit FF**

**Site: Ebenezer AME – 16**  
**Month: July & August 2020**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	27	27
Number of Lunches Served	296	295
Number of Supplements Served	296	296

**Exhibit GG**

**Site: Lincoln Homes– 09**  
**Month: July & August 2020**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	27	27
Number of Breakfasts Served	609	609
Number of Lunches Served	809	809

**Exhibit HH**

**Site: Miller Town – 10**  
**Month: July & August 2020**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	27	27
Number of Breakfasts Served	394	394
Number of Lunches Served	537	537

**Exhibit II**

**Site: Power & Grace – 41**  
**Month: July & August 2020**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	27	27
Number of Breakfasts Served	130	132
Number of Supplements Served	130	130

**Exhibit JJ**

**Site: Renaissance at Peachers – 47**  
**Month: July & August 2020**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	27	27
Number of Breakfasts Served	233	233
Number of Lunches Served	319	319

**Exhibit KK**

**Site: Summit Heights – 14**  
**Month: July & August 2020**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	27	27
Number of Breakfasts Served	417	417
Number of Lunches Served	555	555